

# FLORIDA FUEL TAX APPLICATION



- **Terminal Operator**
- **Terminal Supplier**
- **Wholesaler**
- **Importer**
- **Exporter**
- **Blender**
- **Carrier**
- **Mass Transit**
- **Local Government**
- **Retailer of Alternative Fuels**



## Florida Fuel Tax Application Information

DR-156  
R. 11/03

### Who must register?

Businesses storing, delivering or selling fuel, other than at retail, must have a license under Chapter 206, Florida Statutes (F.S.). This application must be completed by any person engaging in or conducting business involving fuel in the State of Florida who is required to hold one or more of the following licenses:

**"Wholesaler"** means any person who holds a valid wholesaler of taxable fuel license issued by the Department of Revenue.

**"Importer"** means any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into this state by common carrier or company-owned trucks.

**"Exporter"** means any person who has met the requirements of s. 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside the state.

**"Local Government User of Diesel Fuel"** means any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

**"Mass Transit System"** means any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

**"Terminal Operator"** means any person who owns, operates, or otherwise controls a terminal. A terminal operator may own the motor or diesel fuel that is transferred through or stored in the terminal, but must be licensed as a terminal supplier.

**"Terminal Supplier"** means any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

**"Carrier"** means every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside the state.

**"Retailer of Alternative Fuel"** means any person who sells alternative fuel at retail for use in non-Florida registered motor vehicles.

**"Blender"** means any person who produces blended diesel fuel outside the bulk transfer/terminal system.

### How many applications do I need?

A business entity is an activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those entities with more than one fuel activity may apply for different license classifications on one application.

### How much is the registration fee?

The application fee for a wholesaler of alternative fuel is **\$5**. There is **no fee** for a local government user of diesel fuel or mass transit system. The fee for each of the other license categories is **\$30**.

### Where do I file this application and required fee(s)?

Mail this application with the required fee(s) and the applicable surety bond(s) to:

CENTRAL REGISTRATION – FUEL UNIT  
FLORIDA DEPARTMENT OF REVENUE  
PO BOX 6480  
TALLAHASSEE FL 32314-6480

### Do not send cash.

### Are there additional fees?

- Certain applicants are required to undergo a background investigation. The cost will be billed to the applicant.
- Most applicants are also required to post a bond in an amount equal to three times the monthly tax liability.

### When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected.

### What if I am already doing business and have not applied?

The business owner should immediately cease operating and contact Central Registration to properly register and make arrangements to calculate and remit any taxes or penalties due.

### When do I need to contact the Department of Revenue?

- To file this application.
- If you move.
- If you close your business.
- If you need assistance.
- If you change or add a licensable business activity.
- If you change your contact person.

### How do I get more information?

- For assistance with this application, call Central Registration, Monday through Friday, 8 a.m. to 5 p.m., ET, at 850-488-4772.
- Information and forms are available on our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor)
- For general information about fuel tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800. Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

# WARNING :

It is a third degree felony to operate without a license.

Remove instructions before returning application.



# Florida Fuel Tax Application

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## 1. Federal Employer Identification Number (FEIN)

FEIN  -

2. Business Name \_\_\_\_\_ Phone # \_\_\_\_\_

3. Trade Name, D.B.A. or A.K.A. \_\_\_\_\_ Fax # \_\_\_\_\_

4. Contact Person \_\_\_\_\_ Phone # \_\_\_\_\_ ext. \_\_\_\_\_

### 5. Type of Organization (Please check only one)

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Individual Proprietorship | <input type="checkbox"/> Privately Held Corporation                           | <input type="checkbox"/> Partnership/General Partnership |
| <input type="checkbox"/> Publicly Held Corporation | <input type="checkbox"/> Limited Partnership                                  | <input type="checkbox"/> Business Trust                  |
| <input type="checkbox"/> Joint Venture             | <input type="checkbox"/> Wholly Owned Subsidiary of Publicly Held Corporation | <input type="checkbox"/> Governmental Agency             |

6. Principal Business Location Address (Cannot be a *post office box*) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

### 7. How would your company like to receive information on Florida fuel tax? (Please check one)

- ☐ Mail (U.S. Postal Service)
- ☐ Fax Fax # \_\_\_\_\_
- ☐ E-mail E-mail address \_\_\_\_\_

For DOR use only - Do not write in this space.

### 8. Please check each box that applies to your business activity.

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Terminal Operator                    | <input type="checkbox"/> Terminal Supplier            | <input type="checkbox"/> Wholesaler          |
| <input type="checkbox"/> Importer                             | <input type="checkbox"/> Exporter                     | <input type="checkbox"/> Blender             |
| <input type="checkbox"/> Common Carrier                       | <input type="checkbox"/> Private Carrier              | <input type="checkbox"/> Mass Transit System |
| <input type="checkbox"/> Local Government User of Diesel Fuel | <input type="checkbox"/> Retailer of Alternative Fuel |  |

9. A) Do you operate or otherwise control a terminal? ☐ YES ☐ NO

B) If "YES," state the number of terminals: \_\_\_\_\_ and **complete the following information for each terminal location address you operate. Each terminal location requires a separate \$30.00 terminal license fee. (If necessary, attach additional sheets.)**

Terminal Location Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone# \_\_\_\_\_

Terminal Location Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone# \_\_\_\_\_

Terminal Location Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone# \_\_\_\_\_

10. Address Where Business Records are Maintained (Cannot be a *post office box*) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

11. Mailing Address \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

12. Corporation Information

A) License Applicant Date of Incorporation \_\_\_\_\_  
If filing as a corporation, list the state in which you are incorporated: \_\_\_\_\_  
List other states where your corporation has operated or is operating: \_\_\_\_\_  
\_\_\_\_\_

B) Parent Corporation (if applicable) Parent Corporation FEIN \_\_\_\_\_ - \_\_\_\_\_  
Parent Corporation Name \_\_\_\_\_  
Parent Corporation Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone # \_\_\_\_\_ ext. \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

**NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.**

13. Personnel/Partner Information

Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name \_\_\_\_\_ SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (Individual)  
FEIN \_\_\_\_\_ - \_\_\_\_\_ (Business)  
Home Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone # \_\_\_\_\_ ext. \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_  
Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

B) Name \_\_\_\_\_ SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (Individual)  
FEIN \_\_\_\_\_ - \_\_\_\_\_ (Business)  
Home Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone # \_\_\_\_\_ ext. \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_  
Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

C) Name \_\_\_\_\_ SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (Individual)  
FEIN \_\_\_\_\_ - \_\_\_\_\_ (Business)  
Home Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone # \_\_\_\_\_ ext. \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_  
Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

D) Name \_\_\_\_\_ SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (Individual)  
FEIN \_\_\_\_\_ - \_\_\_\_\_ (Business)  
Home Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone # \_\_\_\_\_ ext. \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_  
Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

**NOTE: Certain persons listed above may be mailed fingerprint cards and may be subject to a background investigation. Publicly held corporations must submit federal Form 10K or their most recent annual report documenting publicly held status.**

14. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida?

☐ YES ☐ NO If "NO," go to question 15.

If "YES," are you a common carrier? ☐ YES ☐ NO If "NO," go to question 14(B).

If "YES," what mode of transportation is used to transport the fuel/petroleum products?

☐ Truck ☐ Rail ☐ Vessel ☐ Pipeline

B) If you **are not a common carrier**, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

15. Fuel Storage Information

Answer all questions. DO NOT leave any blank.

A) Do you lease one or more storage facilities? ☐ YES ☐ NO

B) Do you have a through-put agreement? ☐ YES ☐ NO

C) Do you deliver fuel directly to retail locations? ☐ YES ☐ NO

D) Do you own or operate any bulk storage tanks in Florida? ☐ YES ☐ NO

If "YES" to D, list all below:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)

\* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. (If necessary, attach a separate sheet.)

16. Bond Information

The license categories shown below usually require a bond. Please complete the information as it applies to your business to determine the bond(s) you must obtain.

	MOTOR		DIESEL		AVIATION	
	E.A.M.G. <sup>1</sup>	Bond Amount <sup>2</sup>	E.A.M.G. <sup>1</sup>	Bond Amount <sup>2</sup>	E.A.M.G. <sup>1</sup>	Bond Amount <sup>2</sup>
Terminal Supplier						
Wholesaler						
Importer	3		3		3	
Exporter						

<sup>1</sup> E.A.M.G. - Estimated Average Monthly Gallons.

<sup>2</sup> Bonds are not required for local government users, mass transit systems, carriers, terminal operators, or blenders. If a bond is required, it must be sent to the Central Registration Fuel Unit before your application can be processed.

<sup>3</sup> Use estimated average **daily** gallons to be imported, instead of estimated average monthly gallons.

**Licensing Information**

17. Do you sell alternative fuel at retail for use in motor vehicles? ----- ☐ YES ☐ NO
18. A) Do you wholesale motor, diesel, or aviation fuel? ----- ☐ YES ☐ NO  
B) If "YES," do you have (or have you applied for) a wholesaler license? ----- ☐ YES ☐ NO
19. Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- ☐ YES ☐ NO
20. Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- ☐ YES ☐ NO
21. A) Do you have a valid refund permit number? ----- ☐ YES ☐ NO  
B) If "YES," what is your refund permit number? \_\_\_\_\_
22. A) Do you own or operate any motor vehicles powered by alternative fuels in Florida? ----- ☐ YES ☐ NO  
B) If "YES," do you have the required alternative fuel decal(s)? ----- ☐ YES ☐ NO  
C) If "YES," what is your account number? \_\_\_\_\_
23. A) Are you registered to collect and/or remit sales tax? ----- ☐ YES ☐ NO  
B) If "YES," what is your sales tax registration number? \_\_\_\_\_
24. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? ----- ☐ YES ☐ NO
25. Will this business produce or import into this state ANY petroleum product? ----- ☐ YES ☐ NO
26. A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? ----- ☐ YES ☐ NO  
B) If "YES," what is your federal fuel registration number? \_\_\_\_\_
27. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- ☐ YES ☐ NO
28. Do you transport petroleum products either for yourself or for hire? ----- ☐ YES ☐ NO
29. Do you sell alternative fuel at wholesale? ----- ☐ YES ☐ NO
30. If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- ☐ YES ☐ NO
31. Do you export fuels from this state other than by pipeline or marine vessels? ----- ☐ YES ☐ NO
32. Do you have any other outstanding tax liability with the Department of Revenue? ----- ☐ YES ☐ NO
33. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- ☐ YES ☐ NO
34. Blender Information
- A) Do you produce biodiesel fuel from vegetable or animal oils or fats? ----- ☐ YES ☐ NO
- B) Do you import biodiesel fuel into Florida? ----- ☐ YES ☐ NO
- C) Do you blend biodiesel fuel with petroleum diesel? ----- ☐ YES ☐ NO
- D) Do you sell biodiesel fuel or biodiesel blends? ----- ☐ YES ☐ NO

**Affidavit of Applicant(s)**

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in sections 659.791, 562.45, and 837.06, Florida Statutes, that I am duly authorized to make the foregoing application, and hereby swear or affirm that the application and all attachments are true and correct representation(s) of the premises to be licensed and agree that the place of business, if licensed, may be inspected and searched during business hours or at any time business is being conducted on the premises without a search warrant by officials and agents of the Department of Revenue, for purposes of determining compliance with the Florida fuel laws.

State of \_\_\_\_\_ County of \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me

this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Print or Type Applicant's Name

\_\_\_\_\_  
Print, Type or Stamp Name of Notary

**WARNING:**

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known \_\_\_\_\_ or Produced Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_